

# 1040 BUSINESS RULE UPDATES FOR TY2014

This document lists all updates to 1040 business rules version 2014v5.1

## 03/19/2015 UPDATES

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-016-02	If Form 1040, Line 66a 'EarnedIncomeCreditAmt' has a non-zero value, then at least one of the following must be true: (1) In [WagesNotShownSchedule] attached to Form 1040, Line 7, at least one 'WagesLiteralCd' must have the value "HSH" and the corresponding 'WagesNotShownAmt' must be greater than zero; (2) [OtherIncomeTypeStatement] must be attached to Form 1040, Line 21; (3) Form W-2 must be present; (4) Form 1099-R must be present; (5) Schedule C (Form 1040) must be present; (6) Schedule E (Form 1040), Line 28(b) 'PartnershipSCorpCd' must have the value "P" for at least one entry in Line 28; (7) Schedule F (Form 1040) must be present; (8) Schedule C-EZ (Form 1040) must be present; (9) Form 8919 must be present; (10) In [WagesNotShownSchedule] attached to Form 1040, Line 7, at least one 'WagesLiteralCd' must have the value "FEC" with the corresponding 'WagesNotShownAmt' having a value greater than zero and [FECRecord] must be present.	Incorrect Data	Reject	Verbiage Change
F1040-168-03	If Form 8888 is present in the return, then the following fields on Form 1040 must not be present: Line 76b 'RoutingTransitNum' and Line 76c 'BankAccountTypeCd' and Line 76d 'DepositorAccountNum'.	Incorrect Data	Reject	Disabled
F1040-408	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 33 'StudentLoanInterestDedAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	Disabled
SA-F1040-010	If "Other Expenses Statement" [OtherExpensesStatement] is attached to Schedule A(Form 1040), Line 23, then for each 'Amount' in "Other Expenses Statement" that has a non-zero value, the corresponding 'Description' must not have the following values: "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", or "THEFT".	Incorrect Data	Reject	Deleted
SA-F1040-010-01	If "Other Expenses Statement" [OtherExpensesStatement] is attached to Schedule A(Form 1040), Line 23, then for each 'Amt' in "Other Expenses Statement" that has a non-zero value, the corresponding 'Desc' must not have the following values: "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", or "THEFT".	Incorrect Data	Reject	New
SD-F1040-012	If Schedule D (Form 1040), Line 1b(h), 'TotalGainOrLossAmt' has a non-zero value and Form 8949 is present in the return, then Form 8949 must be attached to Schedule D (Form 1040).	Missing Data	Reject	Disabled
SD-F1040-013	If Schedule D (Form 1040), Line 2(h), 'TotalGainOrLossAmt' has a non-zero value and Form 8949 is present in the return, then Form 8949 must be attached to Schedule D (Form 1040).	Missing Data	Reject	Disabled
SD-F1040-014	If Schedule D (Form 1040), Line 3(h), 'TotalGainOrLossAmt' has a non-zero value and Form 8949 is present in the return, then Form 8949 must be attached to Schedule D (Form 1040).	Missing Data	Reject	Disabled
SD-F1040-015	If Schedule D (Form 1040), Line 8b(h), 'TotalGainOrLossAmt' has a non-zero value and Form 8949 is present in the return, then Form 8949 must be attached to Schedule D (Form 1040).	Missing Data	Reject	Disabled
SD-F1040-016	If Schedule D (Form 1040), Line 9(h), 'TotalGainOrLossAmt' has a non-zero value and Form 8949 is present in the return, then Form 8949 must be attached to Schedule D (Form 1040).	Missing Data	Reject	Disabled

Rule Number	Rule Text	Error Category	Severity	Rule Status
SD-F1040-017	If Schedule D (Form 1040), Line 10(h), 'TotalGainOrLossAmt' has a non-zero value and Form 8949 is present in the return, then Form 8949 must be attached to Schedule D (Form 1040).	Missing Data	Reject	Disabled

## 02/08/2015 UPDATES

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-428	The e-File database indicates a First Time Homebuyer Installment Payment is due for the Primary SSN. Include amount on Line 59b, 'FirstTimeHmByrRepaymentAmt' of Form 1040 and attach Form 5405 if required.	Missing Data	Reject	Deleted
F1040-428-01	The e-File database indicates a First Time Homebuyer Installment Payment is due for the Primary SSN. Include amount on Line 60b, 'FirstTimeHmByrRepaymentAmt' of Form 1040 and attach Form 5405 if required.	Missing Data	Reject	New
F1040-429	The e-File database indicates a First Time Homebuyer Installment Payment is due for the Spouse SSN. Include amount on Line 59b, 'FirstTimeHmByrRepaymentAmt' of Form 1040 and attach Form 5405 if required.	Missing Data	Reject	Deleted
F1040-429-01	The e-File database indicates a First Time Homebuyer Installment Payment is due for the Spouse SSN. Include amount on Line 60b, 'FirstTimeHmByrRepaymentAmt' of Form 1040 and attach Form 5405 if required.	Missing Data	Reject	New
F3800-310	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and any lines 4a(c) through 4z(c) have a non-zero value then Form 3800, Part III, line 5c 'SumOfAllowableGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Disabled
F3800-311	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and any lines 4a(c) through 4z(c) have a non-zero value then Form 3800, Part III, line 5c 'SumOfAllowableGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Disabled
F3800-312	If any Form 3800, Part III, checkbox "C" 'GeneralBusCrCarryforwardsInd' is checked and any lines 4a(c) through 4z(c) have a non-zero value then Form 3800, Part III, line 5c 'SumOfAllowableGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Disabled
F3800-313	If any Form 3800, Part III, checkbox "D" 'GeneralBusCrCarrybacksInd' is checked and any lines 4a(c) through 4z(c) have a non-zero value then Form 3800, Part III, line 5c 'SumOfAllowableGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Disabled
F3800-314	If any Form 3800, Part III, checkbox "G" 'EligSmlBusCrCarryforwardsInd' is checked and any lines 4a(c) through 4z(c) have a non-zero value then Form 3800, Part III, line 5c 'SumOfAllowableGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Disabled
F8962-324	The following fields on Form 8962 must be greater than or equal to zero if an amount is entered: Line 11A 'AnnualPremiumAmt' and Line 11B 'AnnualPremiumSLCSPAmt' and Line 11F 'AnnualAdvancedPTCAmt' and Lines 12A through 23A 'MonthlyPremiumAmt' and Lines 12B through 23B 'MonthlyPremiumSLCSPAmt' and Lines 12F through 23F 'MonthlyAdvancedPTCAmt'.	Incorrect Data	Reject and Stop	New
SC-F1040-016	If there is more than one Schedule C (Form 1040) present in the return with Line 30a 'TotalAreaOfHomeCnt' and Line 30b 'HomeBusinessUseSquareFeetCnt' having non-zero values, then Form 1040, Line 2 checkbox "Married filing jointly" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 2).	Incorrect Data	Reject	Disabled

Rule Number	Rule Text	Error Category	Severity	Rule Status
SC-F1040-019	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and there is more than one Schedule C (Form 1040) present in the return with Line 30a 'TotalAreaOfHomeCnt' and Line 30b 'HomeBusinessUseSquareFeetCnt' having non-zero values, then their 'SSN's must not be equal.	Incorrect Data	Reject	Disabled